

Idaho Legislative Audits
P.O. Box 83720
Boise, ID 83720-0054
208-334-2475



Office of the Lieutenant Governor

Management Report on Internal Control

Issued: July 27, 2005
Fiscal Year: 2002, 2003, and 2004



EXECUTIVE SUMMARY LEGISLATIVE AUDITS

OFFICE OF THE LIEUTENANT GOVERNOR

PURPOSE AND SCOPE. In planning and making our audit of the statewide basic financial statements, we performed certain audit procedures to evaluate the effectiveness of the Office of the Lieutenant Governor's internal control design and operation. Consequently, the limited scope of our procedures does not allow us to give an opinion on the Office's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed.

Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. This evaluation, together with other evaluations and various audit procedures applied at other agencies, allows us to express an opinion on the statewide basic financial statements prepared by the State Controller's Office.

CONCLUSION. We noted no matters involving the internal control over the Office's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There were no findings and recommendations in either this report or the prior audit report.

AGENCY RESPONSE. The Lieutenant Governor has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. The Office is funded by a General Fund appropriation. The financial activity of the Office for fiscal years 2002, 2003, and 2004 is included in this report. Although an opinion is not given on the financial data presented in this report, one is given on all State funds in the statewide *Comprehensive Annual Financial Report* that includes the financial data presented here.

OFFICE OF THE LIEUTENANT GOVERNOR – FINANCIAL STATEMENT

	FY 2002	FY 2003	FY 2004
Beginning Appropriation Balance	\$132,500	\$117,100	\$114,500
Plus Receipts	0	27	0
Total Appropriation and Receipts	\$132,500	\$117,127	\$114,400
Less Disbursements			
Personnel Costs	\$89,177	\$84,826	\$59,375
Operating Expenses	42,434	31,347	11,898
Capital Outlay	0	0	12,418
Total Disbursements	\$131,611	\$116,173	\$83,691
Ending Appropriation Balance Reverting to the State General Fund	\$889	\$954	\$30,809

OTHER ISSUES. We discussed other, less important issues which, if changed, would improve internal control, ensure compliance, or improve efficiency.

This report is intended solely for the information and use of the Office of the Lieutenant Governor and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by Lieutenant Governor, Jim Risch, and his staff.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Ray Ineck, CGFM, Supervisor, Legislative Audits
Eugene Sparks, CPA, CGFM, Managing Auditor

Report IC12004

For a copy of the entire audit report , contact Legislative Services Office, Audit Division, State Capitol Building, 700 W. Jefferson Street, P.O. Box 83720, Boise, Idaho 83720-0054, or call 208-334-3540.
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